

--- 2/5th Pound - Series "C" - 290 x 20 mm. - scanned at 55% scale ---

The catalogue lists the 2/5th pound Series "C" strips as follows:

RP-930 - 2/5th pound, *fine roulette*, with 4 mm. blue control numbers

RP-1207 - 2/5th surcharged **7¢ / EXCISE / TAX** by BABN for the June 1942 Budget - *fine roulette*

RP-1618 - RP-1207 re-surcharged **14¢** plus three horizontal killers by BABN for March 1943 - *fine roulette*

RP-1684 - RP-930 surcharged **14¢ / EXCISE / TAX** by BABN for the March 1943 Budget - *fine roulette*

No *company provisional* surcharges or re-surcharges have been reported on the 2/5th pound strip.

The first listed *dated* use of the *fine roulette* 2/5th pound strip **RP-930** is by "Royal Canadian Tobacco", Toronto, in October 1938. The hidden letters are "E-P", and Chris Ryan reports that the die was submitted to Ottawa for approval by BABN on December 21st 1936. BABN reports that a plate contained 20 stamps – probably 2 x 10 impressions.



RP-930n - 2/5th pounds, *fine roulette*, without control numbering



RP-930 - 2/5th pounds, *fine roulette*, control **0946601**

Roller cancelled **4-50-E / T-J-8** by "Royal Canadian Tobacco", Toronto, in October 1938

0341810		RP-930	2/5th pound, <i>fine roulette</i> , rolled 4-50-E / M-M-M
0946601 ★	10/38	RP-930	2/5th pound, <i>fine roulette</i> , rolled 4-50-E / T-J-8
2387128		RP-930	2/5th pound, <i>fine roulette</i> , used without a cancellation
2421727	05/42	RP-930	2/5th pound, <i>fine roulette</i> , rolled 4-50-E / C.E.2
2433831 ★	05/42	RP-930	2/5th pound, <i>fine roulette</i> , rolled 4-50-E / C.E.2

The Budget of June 1942, under the "Special War Measures Act", imposed an added *excise tax* of 1¢ per ounce (or fraction thereof) on manufactured tobacco, and BABN surcharged **RP-930** with their three-line dark blue Gothic 3 mm. and 2 mm. Gothic **7¢ / EXCISE / TAX** as **RP-1207**.



RP-1207 - **7¢ / EXCISE / TAX** on 2/5th pounds, *fine roulette*, control **2508910**

2508910 ★		RP-1207	7¢ / EXCISE / TAX on 2/5th pound, <i>fine roulette</i>
2528092		RP-1207	7¢ / EXCISE / TAX on 2/5th pound, <i>fine roulette</i> , rolled 10 - 50 - E
2800797	01/43	RP-1207	7¢ / EXCISE / TAX on 2/5th pound, <i>fine roulette</i> , mimeo 6... 13D / 3401

When the Budget of March 3rd 1943 doubled the excise tax on manufactured tobacco from 1¢ to 2¢ per ounce, BABN re-surcharged **RP-1207** with a dark blue 3 mm. **14¢** and three 7 mm. horizontally stacked *killer lines* as the provisional **RP-1618**.



RP-1618 - 14¢ over 7¢ / EXCISE / TAX on 2/5th pound, *fine roulette*, control **2905054**
Roller cancelled **18-10-D / - 67 -** by "Landau & Cormack", Montreal

2860555	RP-1618	14¢ over 7¢ / EXCISE / TAX on 2/5th pound, an unreadable green roller
2874023	RP-1618	14¢ over 7¢ / EXCISE / TAX on 2/5th pound
2905054 ★	RP-1618	14¢ over 7¢ / EXCISE / TAX on 2/5th pound, rolled 18-10-D / - 67 -

The frequently re-occurring Landau Cormack suffix cancellations terminating with **- 51 -** under the 1942 Budget, and **- 67 -** or **- 67 + P** under the 1943 Budget, are an odd lot. Does the **+ P** suffix refer to the Quebec Provincial 10% tobacco tax having been paid?

For general distribution under the Budget of March 1943, BABN surcharged **RP-930**, with their dark blue three-line 3 and 2 mm. Gothic **14¢ / EXCISE / TAX** as **RP-1684**.



RP-1684 - 14¢ / EXCISE / TAX on 2/5th pound, *fine roulette*, control **3105234**
Roller cancelled **10-50-E** by "Ontario Tobacco", Toronto

2954630	RP-1684	14¢ / EXCISE / TAX on 2/5th pound, <i>fine roulette</i> , an unreadable roller
2954634	RP-1684	14¢ / EXCISE / TAX on 2/5th pound, <i>fine roulette</i> , an unreadable roller
3011812	RP-1684	14¢ / EXCISE / TAX on 2/5th pound, <i>fine roulette</i>
3105234 ★	RP-1684	14¢ / EXCISE / TAX on 2/5th pound, <i>fine roulette</i> , rolled 10 - 50 - E

--- Note: this apparently was the end of the control sequence on the 2/5th pound Series "C" strip ---

The control numbers on the 2/5th pound strip have run through the introductory sequences from **0000001** to **3105234** - so at this point the 2/5th pound total is 3,105,234 strips.

Note: the introductory numbers, and each subsequent alphabetic letter sequence, cover 10,000,000 strips

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